

SPORTS SHINKO (USA) CO., LTD. & SUBS

SCHEDULE U

STATEMENT 36

COMBINED OTHER ASSETS

COMBINED AMOUNTS	LA COSTA HOTEL AND SPA CORPORATION	ENCINITAS RESORT CORPORATION	SPORTS SHINKO FLORIDA CO., LTD.	SPORTS SHINKO (FLORIDA REALTY), INC.	SPORTS SHINKO UTILITY, INC. REALTY, INC.	SPORTS SHINKO (HAWAII) CO., LTD.

DEPOSITS - VENDORS
 DUE FROM AFFILIATES
 INVESTMENT IN SUBSIDIARIES
 NOTES RECEIVABLE - KOBAYASHI GROUP

TOTAL OTHER ASSETS

SPORTS SHINKO (HAWAII) CO., LTD.	SPORTS SHINKO (KAWAII) CO., LTD.	SPORTS SHINKO (PUKALANI) CO., LTD.	SPORTS SHINKO (USA) CO., LTD.
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DEPOSITS - VENDORS
 DUE FROM AFFILIATES
 INVESTMENT IN SUBSIDIARIES
 NOTES RECEIVABLE - KOBAYASHI GROUP

TOTAL OTHER ASSETS

No entry (zero) for
stand-alone SS-USA
"due from affiliates"

CONFIDENTIAL
 GT032838

STATEMENT(S) 36

Exhibit 32

EXHIBIT G-3